

108TH CONGRESS
2D SESSION

H. R. 5394

To amend the Internal Revenue Code of 1986 to modify the taxation of
arrow components.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 19, 2004

Mr. RYAN of Wisconsin (for himself and Mr. MATHESON) introduced the
following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to modify
the taxation of arrow components.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. EXCISE TAX ON ARROWS.**

4 (a) REPEAL.—Subsection (b) of section 332 of the
5 American Jobs Creation Act of 2004, and the amend-
6 ments made by such subsection, are hereby repealed; and
7 the Internal Revenue Code of 1986 shall be applied as if
8 such subsection and amendments had never been enacted.

1 (b) TAX ON ARROW SHAFTS.—Paragraph (2) of sec-
2 tion 4161(b) of the Internal Revenue Code of 1986 (relat-
3 ing to arrows) is amended to read as follows:

4 “(2) ARROWS.—

5 “(A) IN GENERAL.—There is hereby im-
6 posed on the first sale by the manufacturer,
7 producer, or importer of any shaft (whether
8 sold separately or incorporated as part of a fin-
9 ished or unfinished product) of a type used in
10 the manufacture of any arrow which after its
11 assembly—

12 “(i) measures 18 inches overall or
13 more in length, or

14 “(ii) measures less than 18 inches
15 overall in length but is suitable for use
16 with a bow described in paragraph (1)(A),
17 a tax equal to 39 cents per shaft.

18 “(B) ADJUSTMENT FOR INFLATION.—

19 “(i) IN GENERAL.—In the case of any
20 calendar year beginning after 2005, the
21 39-cent amount specified in subparagraph
22 (A) shall be increased by an amount equal
23 to the product of—

24 “(I) such amount, multiplied by

1 “(II) the cost-of-living adjust-
2 ment determined under section 1(f)(3)
3 for such calendar year, determined by
4 substituting ‘2004’ for ‘1992’ in sub-
5 paragraph (B) thereof.

6 “(ii) ROUNDING.—If any increase de-
7 termined under clause (i) is not a multiple
8 of 1 cent, such increase shall be rounded
9 to the nearest multiple of 1 cent.”.

10 (c) ARROW POINTS.—Clause (ii) of section
11 4161(b)(1)(B) (relating to archery equipment) of such
12 Code is amended by striking “quiver or broadhead” and
13 inserting “quiver, broadhead, or point”.

14 (d) EFFECTIVE DATE.—The amendments made by
15 subsections (b) and (c) shall apply to articles sold by the
16 manufacturer, producer, or importer after March 31,
17 2005.

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